

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF GEORGIA  
MACON DIVISION

IN RE: :  
: BANKRUPTCY CASE NO. 16-51331-JPS  
BRENDA C. MOSELEY, :  
: CHAPTER 13  
Debtor. :  
\_\_\_\_\_ :

UNITED STATES OF AMERICA'S OBJECTION  
TO DEBTOR'S CHAPTER 13 PLAN

NOW COMES the United States of America, by and through the United States Attorney for the Middle District of Georgia, on behalf of the Internal Revenue Service (hereinafter Service), creditor herein, and objects to Debtor's Chapter 13 Plan as follows:

The Service is the holder of an allowed secured claim in the amount of \$299,122.52, an unsecured priority claim in the amount of \$14,171.63, and an unsecured general claim in the amount of 1,613.32, totaling \$314,907.47, in the above referenced case. A proof of claim was filed by the Service, on or about July 25, 2016, in the amount of above stated tax liability.

Debtor's proposed plan, paragraph 2, section (m), provides that: "Debtor will retain broker under 11 USC 330 and sell 140 Surrey Lane, Macon, GA 31210 under 11 USC 363 as soon as practical and no later than 12 months after confirmation. Debtor will continue to make monthly payments without default interest to Specialized Loan Servicing, LLC, and shall escrow and pay the necessary amounts for taxes and home owner's insurance until the house is sold. Debtor shall pay the allowed secured claims of the Internal Revenue Service and the Georgia Department of Revenue only upon sale of the property. Upon sale of the property, Debtor will disburse the proceeds first to administrative expenses and then to allowed secured claims in order of priority. Debtor will not receive any proceeds from the sale unless all allowed claims are paid in full.

Debtor is negotiating with the IRS (Service) and Georgia Department of Revenue on payment of the priority and unsecured non-priority taxes. Subject to their consent, Debtor proposes to pay all of her monthly disposable income towards payment of the priority claims and upon completion of this plan will be eligible for a discharge."

The Service objects to the proposed treatment of its unsecured priority claim. The Service's unsecured priority claim should be paid in full under Debtor's bankruptcy plan.

The United States of America specifically objects to the Debtor's proposed payment of its secured claim and the Debtors' failure to include payment of the Services' secured claim with interest under the proposed plan. Additionally, since the plan does not fully provide for payment of the Service's secured claim, the terms of the plan are inadequate and unacceptable.

Further, according to the Service's records, tax return for 2015 tax year remain in an unfiled status for Debtor Brenda Moseley. The Service objects to plan confirmation until the return has been filed. The feasibility of the proposed plan cannot be determined without knowledge of debtor's tax liability.

WHEREFORE, based upon the above stated reasons, the United States of America requests that Debtor's proposed Chapter 13 Plan be denied or modified to incorporate and satisfy the objections of the Service.

This 24<sup>th</sup> day of August, 2016.

G. F. "PETE" PETERMAN, III  
UNITED STATES ATTORNEY

By: /s/ Bernard Snell  
Bernard Snell  
Assistant United States Attorney  
State Bar No. 665692

CERTIFICATE OF SERVICE

I, Bernard Snell, hereby certify that on this date, I electronically filed the within and foregoing **United States of America's Objection to Debtor's Chapter 13 Plan** with the Clerk of Court using the CM/ECF system. I also certify that the following parties have been served on this date either by electronic means of the Court or via United States mail with proper postage affixed thereto:

Camille Hope  
Chapter 13 Trustee  
P.O. Box 954  
Macon, Georgia 31202

Thomas Tillman McClendon  
Attorney for Debtor  
577 Mulberry Street, Suite 800  
Macon, Georgia 31204

Brenda C. Moseley  
Debtor  
140 Surrey Lane  
Macon, Georgia 31210

This 24<sup>th</sup> day of August, 2016.

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UNITED STATES ATTORNEY

/s/ Bernard Snell  
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